Trial Balance sorted by line item code

Point Trial Balance 90 sort

Point Foundation					
Working Trial Balance					
Period ended December 31, 1990					
		Prior Period	Unadjusted		
		Balance	Trial Balance		
Account #	Account Name	12/31/89	12/31/90		Adjustments
50200	Sales: WER Subscriptions	-454,287.20	-491,929	1.00	+30,000
50400	Sales: Back Issues	-7,916.82	-13,492	1.00	+5500
50800	Sales: Direct Distribution	-80,750.05	-89,771	1.00	+69,000
51000	Sales: Warner	-59,227.42	-87,993	1.00	+29,000
54899	Change in Subscription Liability	87,~~137~~,818.83	95,~~45~~,214	1.00	+3,000
55400	Unclassifieds	-4,928.00	-7,991	1.00	-645,962
60101	Salaries: Circulation	45,909.08	32,550	1.10	
60102	OPS: Circulation	516.00	0	1.10	
60200	Sub Fulfillment	36,237.72	29,800	1.10	
60201	Subscription Premium Offers	25,075.72	1,587	1.10	
60202	MacSub Fulfillment		727	1.10	
60203	MacSub Fulfillment	154.00	100	1.10	
60204	Salaries: MacSub Fulfillment	27,994.92	22,278	1.10	
60303	Subscription Promotion	3,926.90	19,032	1.10	
60304	Subscription Promotion: Renewals	10,175.21	20,214	1.10	
60305	Subscription Promotion: Direct Mail	2,166.00	0	1.10	
60306	Subscription Promotion: Inserts	11,420.29	11,023	1.10	
60307	Subscription Promotion: Billing	0.00	2,153	1.10	
60400	Credit Card Discount	2,964.54	3,795	1.10	
60500	Direct Distributor	5,887.27	8,437	1.10	
60600	Warner (National Newstand) 184,000	11,601.04	11,237	1.10	162,933 +21,000
60700	Printing Magazine	94,884.08	95,598	1.10	
62001	Salaries: Ed 62,000	57,115.28	-78,000 57,824	1.10	
62002	OPS: Editori	5,000.00	20,176	1.10	
62100	Writers/Con	31,565.00	30,919	1.10	
62200	Miscellaneou penses	9,613.28	4,826	1.10	
62400	Pre-Press	19,384.75	17,314	1.10	
63001	Salaries: Res	18,386.50	14,359	1.10	
63002	OPS: Researc	0.00	0	1.10	
63100	Research Exp	5,148.62	2,214	1.10	
64001	Salaries: Pro	53,010.00	56,349	1.10	
64002	OPS: Product	0.00	288	1.10	
64100	Outside Prod	5,027.09	6,150	1.10	
64200	Production S	2,082.04	2,684	1.10	
Allocation	Whole Earth ?	#REF!	27,170	1.10	498,806
51200	Sales: Other	0.00	-2,859	2.00	
52015	Sales: EWEC	-6,841.06	-5,088	2.00	
52016	Sales: WESC	-43.00	-43	2.00	
52017	Sales: Best of	-1,614.00	-1,429	2.00	
52018	Sales: Media L	-300.00	0	2.00	
52019	Sales: Signal	-13,252.01	-5,123	2.00	

Big changes comp 90 to 89 on going, etc.
Sales +76.5
Circ exp +21.0
Ed. -16.0
GHA sal -33.0
+48.5
Gn Invtmt -25.
Ecolog
etc.

+76,500

-16,000

1

1.1

Point Foundation						
Working Trial Balance						
Period ended December 31, 1990						
		Prior Period	Unadjusted			
		Balance	Trial Balance			
Account #	Account Name	12/31/89	12/31/90		~~Adjustments~~	
52020	Sales: Fringes	-5,408.54	-3,236	2.00		
52021	Sales: CD-ROM	-2,773.00	-521	2.00		
52040	Sales: Ecolog		-15,051	2.00		
53020	Royalties: Signal	0.00	0	2.00		
53025	Royalties: Fringes	0.00	0	2.00		
53030	Royalties: CD-ROM	-10,000.00	0	2.00		
53040	Royalties: Ecolog		(E) -45,000	2.00		
54020	Signal Production	0.00	0	2.00		
54025	Fringes Production	0.00	0	2.00		
54030	CD-ROM Production	0.00	0	2.00		
54040	Ecolog Production		(E) -25,000	2.00		
54050	Restoration Book Production		-312	2.00		
55600	Royalties: Miscellaneous	-2,788.24	-2,038	2.00	-105,700	(2)
60900	Buy miscellaneous resale products		2,296	2.10		
65542	Ecolog: OPS		(E) 48,750	2.10		
65543	Ecolog: expenses		(E) ? ~8,172	2.10		
65651	Restoration book: salaries		312	2.10		
66015	Purchases: EWEC	4,089.75	0	2.10		
66016	Purchases: WESC	0.00	0	2.10		
66017	Purchases: Best of CQ	203.76	244	2.10		
66019	Purchases: Signal	8,244.32	2,384	2.10		
66028	Purchases: Fringes	5,925.28	2,138	2.10		
66033	Purchases: CD-ROM	1,830.06	207	2.10		
66040	Purchases: Ecolog		8,212	2.10		
66515	EWEC Fulfillment	955.72	1,197	2.10		
66519	Miscellaneous Fulfillment	171.31	391	2.10		
66523	Signal Fulfillment	1,098.84	1,143	2.10		
66528	Fringes Fulfillment	459.94	1,041	2.10		
66533	CD-ROM Fulfillment	134.88	44	2.10		
66538	Ecolog Fulfillment		1,629	2.10		
66600	Book promo: salaries		456	2.10		
66601	Book Promo: expenses		99	2.10		
Allocation	Books	#REF!	114	2.10	78,830	(2.1)
55200	Chronicle Income	-28,600.00	-28,050	3.00	-28,050	(3)
67000	Chronicle: salaries	21,531.09	18,470	3.10		
67500	Chronicle: contributors		5,936	3.10		
Allocation	Chronicle	#REF!	2,737	3.10	27,143	(3.1)
56002	Contributions: Whole Earth Institute	-15,727.00	-50,267	4.00		
56003	WEI Cyberthon		-96,865	4.00	-147,132	(4)
74001	WEI: Fundraising Salaries	18.00	0	4.10		
74002	WEI: Fundraising OPS	10,894.00	14,000	4.10		

Point Foundation
Working Trial Balance
Period ended December 31, 1990

Account #	Account Name	Prior Period Balance 12/31/89	Unadjusted Trial Balance 12/31/90		Adjustments	
74003	WEI: Fundraising Expenses	4,807.13	3,570	4.10		
74004	WEI: Cyberthon OPS		14,500	4.10		
74005	WEI: Cyberthon expenses		71,764	4.10		
74006	WEI: Cyberthon salaries		3,022	4.10		
74007	WEI: MFC Library salaries		3,302	4.10		
74008	WEI: MFC Library OPS		125	4.10		
74009	WEI: MFC Library expenses		230	4.10		
74010	WEI: Environmental salaries		54	4.10		
74011	WEI: Environmental OPS		0	4.10		
74012	WEI: Environmental expenses		31	4.10		
Allocation	Whole Earth Institute	#REF!	945	4.10	111,543	4.1
56000	Contributions	-25,841.18	-22,402	5.00		
56001	Contributions: Restoration	-3,510.00	0	5.00		
59000	Grants Income	-15,100.00	-15,575	5.00	-37,977	5
50600	Sales: Mailing List	-19,073.33	-24,851	6.00	-24,851	6
60800	Mailing List Fulfillment	2,553.78	3,164	6.10	3,164	6.1
53800	Gain on Investment	-24,800.10	0	7.00		
55700	WELL projects		-401	7.00		
56200	Interest Income	-3,898.57	-5,893	7.00		
56400	Sale of Assets	-25.00	-1,000	7.00		
58000	Miscellaneous Income	-2,743.80	-3,607	7.00	-10,901	7
70101	Salaries: Office	30,028.08	36,221	8.00		
70201	Salaries: Administration	16,051.54	24,749	8.00		
70203	Administration Expenses (Pre-project)	4,713.00	2,346	8.00		
70300	Executive Director: salaries		20,517	8.00		
Allocation	General & Administrative	#REF!	12,424	8.10	96,257	8
73403	Container Rent	2,510.00	2,610	9.00		
73404	Building Rent	36,523.06	37,182	9.00	39,792	9
72700	Depreciation	13,106.00	11,366	10.00		
72800	Amortization	4,835.00	4,834	10.00	16,200	10
73000	Telephone	6,280.74	6,777	11.00		
73600	Utilities	3,978.47	3,251	11.00	10,028	11
72200	Equipment Rent/Maintenance/Supplies	7,972.18	4,655	12.00		
73405	Maintenance	1,413.54	1,963	12.00	6,618	12
72000	Office/Computer Supplies	3,445.95	10,204	13.00		
73200	Postage	10,210.03	8,212	13.00		
73300	Fax fees		371	13.00	18,787	13
86500	Grants Expense (Paid)	15,075.00	15,000	14.00	15,000	14
71004	Insurance: Other	2,185.60	1,942	15.00		
71400	Taxes: Other	2,543.28	3,351	15.00	5,294	15
75400	Interest & Penalties	2,522.98	2,075	16.00		

Point Foundation						
Working Trial Balance						
Period ended December 31, 1990						
		Prior Period	Unadjusted			
		Balance	Trial Balance			
Account #	Account Name	12/31/89	12/31/90		Adjustments	
75600	Bank Service Fees	554.20	586	16.00	2,660	16
75000	Legal/Professional/Copyright	4,433.00	1,323	17.00		
76000	Misc Pub/Admin expenses	0.00	3,664	17.00		
78000	Miscellaneous Expense	1,320.93	1,236	17.00		
78400	Well Repay Expenses	-7,376.46	0	17.00		
78500	Bad Debt	0.00	0	17.00	6,223	17
			-64,229		-64,229	